

### In the Claims

1. (Currently Amended) An FRP panel for an automobile comprising a panel portion having element to which a difference in rigidity or a difference in strength or both is provided between a first FRP layer on a first surface side and a second FRP layer on a second surface side on the an opposite side of the first surface, wherein either of the first and second FRP layers is formed as a low-rigidity or low-strength or both FRP layer, and the low-rigidity or low-strength or both FRP layer forms a crushable structure that absorbs impacts.

2. (Currently Amended) The FRP panel ~~for an automobile~~ according to claim 1, wherein said panel ~~element~~ portion is an FRP solid plate which is formed integrally with said first FRP layer and said second FRP layer.

3. (Currently Amended) The FRP panel ~~for an automobile~~ according to claim 1, wherein said panel ~~element~~ portion is a panel element which has a space between said first FRP layer and said second FRP layer.

4. (Currently Amended) The FRP panel ~~for an automobile~~ according to claim 3, wherein a core material is disposed in said space.

5. (Currently Amended) The FRP panel ~~for an automobile~~ according to claim 1, wherein a plurality of panel ~~elements~~ portions are provided, and a space is formed between adjacent panel ~~elements~~ portions.

6. (Currently Amended) The FRP panel ~~for an automobile~~ according to claim 5, wherein a core material is disposed in said space.

7. (Currently Amended) The FRP panel ~~for an automobile~~ according to claim 1, wherein said difference in rigidity ~~and/or~~ or said difference in strength or both is provided by one or two or more differences selected from the group consisting of a difference in amount of reinforcing fibers, a difference in property of reinforcing fibers and a difference in orientation of reinforcing fibers.

8. (Currently Amended) The FRP panel ~~for an automobile~~ according to claim 7, wherein said difference in rigidity is provided by a condition where, with respect to a running direction of said automobile, a main orientation direction of reinforcing fibers of said first FRP layer is in a range of  $\pm 20^\circ$  relative to  $\pm 45^\circ$  disposition, and a main

orientation direction of reinforcing fibers of said second FRP layer is in a range of  $\pm 20^\circ$  relative to  $0^\circ$  or  $90^\circ$  or both disposition.

9. (Currently Amended) The FRP panel ~~for an automobile~~ according to claim 3, wherein said difference in rigidity is provided by a condition where at least one surface of any one of said first and second FRP layers is formed as a surface having a ~~concave-convex~~ concave or convex or both shape.

10. (Currently Amended) The FRP panel ~~for an automobile~~ according to claim 9, wherein said surface having a ~~concave-convex~~ concave or convex or both shape has a planar shape extending almost straightly.

11. (Currently Amended) The FRP panel ~~for an automobile~~ according to claim 9, wherein a panel plane is sectioned in a lattice-like form into nearly rectangular areas by said ~~concave-convex~~ concave or convex or both shape.

12. (Currently Amended) The FRP panel ~~for an automobile~~ according to claim 9, wherein a panel plane is sectioned in a lattice-shaped form into nearly diamond-shaped areas by said ~~concave-convex~~ concave or convex or both shape.

13. (Currently Amended) The FRP panel ~~for an automobile~~ according to claim 9, wherein said ~~concave-convex~~ concave or convex or both shape is provided along an outer circumferential shape of said FRP panel ~~for an automobile~~.

14. (Currently Amended) The FRP panel ~~for an automobile~~ according to claim 9, wherein said ~~concave-convex~~ concave or convex or both shape is provided so as to depict a multiple closed curved line with a nearly concentric analog formation on a panel plane.

15. (Currently Amended) The FRP panel ~~for an automobile~~ according to claim 1, wherein said difference in strength is provided by introducing a discontinuous part of a reinforcing fiber substrate into at least one reinforcing fiber substrate layer of any one of said first and second FRP layers.

16. (Currently Amended) The FRP panel ~~for an automobile~~ according to claim 15, wherein a plurality of discontinuous parts are provided.

17. (Currently Amended) The FRP panel ~~for an automobile~~ according to claim 15, wherein said discontinuous part extends almost straightly.

18. (Currently Amended) The FRP panel ~~for an automobile~~ according claim 1, wherein said difference in strength is provided by providing a high breaking elongation layer into any one of said first and second FRP layers.

19. (Currently Amended) The FRP panel ~~for an automobile~~ according to claim 18, wherein said high breaking elongation layer comprises a high breaking elongation resin, and said high breaking elongation resin comprises a thermoplastic resin having a low affinity in adhesion with a matrix resin of said FRP layer.

20. (Currently Amended) The FRP panel ~~for an automobile~~ according to claim 19, wherein said high breaking elongation layer comprises a thermoplastic resin film.

21. (Currently Amended) The FRP panel ~~for an automobile~~ according to claim 19, wherein said high breaking elongation layer comprises a multi-layer laminated film.

22. (Currently Amended) The FRP panel ~~for an automobile~~ according to claim 3, wherein said difference in rigidity or said difference in strength or both is provided by providing a difference in thickness between said first and second FRP layers.

23. (Currently Amended) The FRP panel ~~for an automobile~~ according to claim 4, wherein a difference in planar rigidity against external force is provided between said first and second FRP layers by providing a difference in hardness between a surface and a back surface of said core material.